1945 File No. Stamps. II/145

Legal Department

B BRANCH

Subject:— Rules and Notifications under the Indian Stamp Act 1899

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File No. Stamps II/145

Gen. 194 e.

Office of the H.L.A.

A revised draft notification is sent herewith.

Id/- P.N.M.
dt/- 22/3/45.

Remembrancer of Legal Affairs.

U.R. to R. C. D. No. 2279 dated the 22nd March 1945.

VVK. 13/7/56/

SC.

NOTIFICATION.

Revenue Department.

Bombay Castle , March 1945..

Indian Stamp Act, 1899.

No. 8832/39- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (11 of 1899), the Government of Bombay is pleased to remit in the whole of the Province of Bombay the duty chargeable under the said Act an bonds required to be executed by cultivators of holders of agricultural land to whom a subsidy or tagai loan is granted for the construction or improvement of wells or tanks in pursuance of the schemes for such construction and improvement sanctioned in Government Resolutions in the Revenue Department, No. 8832 /39 dated the 30th November 1943 and No. 10176 /39. dated the 8th June 1944.

By order of the Governor of Bombay.

Secretary to Government.

Office of the R.L.A.

For the draft at page 19, a fresh draft is sent herewith.The draft at page 21 as amended is order.

Id/- P.N.M.
dt/- 15/4/45.

Remembrancer of Legal Affairs.

U.O. to R.D. No. 2794 , dated the 11th April 1945.

VV.K. 13/7/56/
5C.

Revenue Department.
Bombay Castle, April 8 1945.

Inddan Stamp Act, 1899.

No. ..... - In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), read with section 3 of the Bombay Increase of Stamp Duties Act, 1943 (Bom. XIV of 1943) , the Government of Bombay is pleased to remit in the whole of the Province of Bombay the surcharge on stamp duties legiable under the Bombay Increase of Stamp Duty Act, 1943 , on bonds executed-

(i) under the Tobacco (Excise Duty) Rules, 1943 , during the period commencing on the 1st January 1944 and ending with the 27th February 1944;

(ii) Under the Central Excise Rules, 1944 , during the period commencing on the 28th Feburary 1944 and ending with the 28th February 1945 .

By order of the Governor of Bombay,

Secretary to Government.

VVK. 13/7/56/

5C.

Office of the R.L.A.

A revised draft notification is sent herewith.

2, The R.D. is requested to verify of the limit for Rules 41,42 ~~xxx~~ 45 and 46 raised to Rs. 60 and not to Rs. 70 is correct.

3. The Note to rule 46 was inserted by an executive order and that being so, it has no statutory f orce. Draft amendment No.8 of the R.D. draft has therefore been deleted from the revised draft. The object may be achieved by issuing executive instructions.

Id/- P.N.M.
dt/- 13/4/45/

Remembrancer of Legal Affairs.

U.R. to R.D. No. 2930 , dated the 16th April 1945.

VVK. 13/7/56/

SC.

NOTIFICATION.

Revenue Department.

Bombay Castle, 1945.

Court-fees Act 1870 and Indian Stamp Act 1899.

No. 142 / 28.- In exercise of the powers conferred by clause (a) of section 27 and section 34 of the court-fees Act, 1870 (VII of 1870), and section 74 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to amend the Bombay Stamps ----- Supply and Sale Rules, 1934 , as --- follows, namely :-

In the said rules ---

(a) In rules 8, 11 and 17 , for the figures "75" --- wherever they occur, the figures "100" shall be substituted ,

(b) In rules 41, 42 and 46 for the figures "50" and the word "fifty" wherever they occur and for the figures "50" in rule 70, where they occur for the third time the figures "60" shall be substituted.

By order of the Governor of Bombay,

Secretary to Government.

VVK.

Office of the F.L.A.

The purposes which the two notifications at pages 36-38 ante are intended to serve are different. Government ------- Notification, Re-venue Department, No. 7733/39, dated the 14th December 1944 issued under the Indian Stamp Act, 1899, ------ remitted in the whole of the Province of Bombay so much of the duty chargeable under Article 15 in Shedule I to the said Act on a bond executed under the Central Exercise Rules 1944 , as is in excess of ten rupees. The reason for issuing the notification a-t page 38 ante in supersession of Government Notification , Revenue Department, No. 7733/39 , dated 14-12-1944 is that the latter took effect from 14th December 1944, whereas the Central Exercise Rules 1944 came into force on 28th February 1944(vide para . 3 of the ------ Collector of Central Exercise's letter at page 11 ante). The notification at page 38 is being issued retrospectively i-.e . from 28th February 1944, in supersession of the notification dated 14th December 1944. It does not deal with sur - charge at all.

2. The draft notification at page 36 ante on the other hand deals with the remission of surcharge leviable under the Bombay Increase of Stamp Duties Act, 1943 , which came into force on the 1st January 1944 and provides that all stamp duties leviable under the Indian Stamp Act, 1899 except those leviable in respect of bills of exchange, cheques, promissory notes etc. shall be increased by a surcharge at sp specified rates. The Collector of Central Exercise, Bombay, appears to have put a wrong interpretation on this section and issued orders to his subordinate officers that in the case of bonds executed under the Tobacco (Excise Duty) Rules 1943, the original stamp duty (as remitted by Govt. Notn R.D.No. 7733/39 dt. 15th July 1943) plus the surcharge leviable under the Bombay Increase of Stamp Duties Act, 1943(Bom. 14 of 1943) , should be------ limited to ten rupees. This view of the Collector of Central Excise being incorrect (vide R.L.A.'s opinion No. 3474 , dated 15th May 1944), and for the reasons

stated in para. 2 of the Collector's letter at page 11 ante, no surcharge having been collected on such bonds up to 28th February 1945 , the notification in --- effect exempts persons who have executed bonds under the Tobacco (Excise Duty) Rules 1943 , during the ------ period from 1st January 1944 to 17th February 1944 -------- (on which date the said Rules were repealed) and under the Central Excise Rules 1944 during the period from 28th February 1944 to 28th February 1945 (both inclusive), from liability to pay the deficiency.

3. There is therefore no duplication of the order as is assumed by the R.D.

Id/-

P.N.M.

4/6/45.

Remembrancer of Legal Affairs.

U.R. to R.D. No. 4281 dated the 4th June 1945.

VVK. 10//8/56/